STEP 2: JOBKEEPER 2.0 PAYMENT DETERMINATION FOR EMPLOYEES - HOURS WORKED REFERENCE PERIOD

SUPPORT SOLUTIONS FROM

Community Management Solutions

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Reference:
www.ato.gov.au/general/JobKeeper-Payment/Payment-rates/80-hour-threshold-for-employees

Eligible Employee

1 March 2020 Eligible Employee or 1 July 2020 Eligible Employee

1 March 2020 Eligible Employee

THE HIGHER OF

The hours worked in the last two consecutive fortnightly pay periods, or last 4 weekly pay periods (28 days) which ended before 1 March 2020**

OR

The hours worked in the last two consecutive fortnightly pay periods, or last 4 weekly pay periods (28 days) which ended before 1 July 2020**

OR

1 July 2020 Eligible Employee

** Where the last pay period before the relevant dates is longer than 28 days a pro-rata calculation is used.

THE HIGHER OF

The hours worked in the last two consecutive fortnightly pay periods, or last 4 weekly pay periods (28 days) which ended before 1 July 2020**

OR

An alternative reference period as determined by the Commissioner

- **any alternative reference period must be 28 days for employees**
- **an entity must <u>always consider</u> if an alternative reference period applies where the standard reference periods (above) do not result in the application of the higher payment rate. (Higher payment rate applies where the employee has worked 80 hours or more in the Reference Period)**

If worked hours as per above is less than 80 hours See Step 2A otherwise Step 3.

Keep Note of hours worked for the employees, this will be used in Step 3.

NB: The Commissioners Explanatory Statement notes that hours worked includes "paid leave" (e.g. annual leave, sick, carers and other forms of paid leave) or paid absence for "public holidays". Therefore, by definition, paid overtime would be included, however unpaid overtime and unpaid leave would not.
Where a organisation changes hands, the hours worked for the previous employer **do not** count towards the 80 hours threshold

Go to Step 2A or 3

Applies to weekly, fortnightly and monthly periods only